

CSD 1100 [09/26/06]

Name, Address, Telephone No. & I.D. No.
 David S. Kupetz, Esq. (State Bar No. 125062)
 Steven F. Werth, Esq. (State Bar No. 205434)
SulmeyerKupetz
 333 South Hope Street
 35th Floor
 Los Angeles, CA 90071-1406
 Telephone: 213.626.2311

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF CALIFORNIA
 325 West "F" Street, San Diego, California 92101-6991

In Re

BANKRUPTCY NO. 11-02898-MM11

SIMO HOLDINGS, INC., a California corporation

Debtor.

AMENDMENT

Presented herewith are the original and one conformed copy of the following [Check one or more boxes as appropriate]:

Petition
 Exhibit A to Voluntary Petition
 Exhibit C to Voluntary Petition
 Exhibit D - Individual Statement of Compliance with Credit Counseling
 Summary of Schedules
 Statistical Summary of Certain Liabilities and Related Data
 Schedule A & B - Schedule of Real or Personal Property - **AMENDED SCHEDULE B**
 Schedule C - Schedule of Property Claimed Exempt
 Schedule D, E, or F, and/or Matrix, and/or list of Creditors or Equity Holders - **AMENDED SCHEDULES D AND F** -
 REQUIRES COMPLIANCE WITH LOCAL RULE 1009
 Adding or deleting creditors (diskette required), changing amounts owed or classification of debt - \$26.00 fee
 required. See instructions on reverse side.
 Correcting or deleting other information. See instructions on reverse side.
 Schedule G - Schedule of Executory Contracts & Expired Leases
 Schedule H - Schedule of Co-Debtor
 Schedule I - Current Income of Individual Debtor(s)
 Schedule J - Current Expenditure of Individual Debtor(s)
 Statement of Financial Affairs
 Statement of Current Monthly Income and Means Test Calculation (Form B22A)
 Statement of Current Monthly Income (Form B22B)
 Statement of Current Monthly Income and Calculation of Commitment Period and Disposable Income (Form B22C)

Dated: April 1, 2011

Signature /s/ Steven F. Werth, Esq.

Attorney for Debtor

DECLARATION OF DEBTOR

I [We] Mark Simo and _____, the undersigned debtor(s), hereby declare under penalty of perjury that the information set forth in the amendment attached hereto, consisting of 2 pages, and on the creditor matrix diskette, if any, is true and correct to the best of my [our] information and belief.

Dated: April , 2011

/s/ Mark Simo

Debtor

Joint Debtor

CSD 1100

REFER TO INSTRUCTIONS ON REVERSE SIDE

B6 Summary (Form 6 - Summary) (12/07)

United States Bankruptcy Court
Southern District of California

In re SIMO HOLDINGS, INC., a California corporation

Debtor(s)

Case No. 11-02898
Chapter 11

AMENDED SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	\$0.00		
B - Personal Property	Yes	4	\$4,829,760.52		
C - Property Claimed as Exempt	Yes	1			
D - Creditors Holding Secured Claims	Yes	2		\$5,342,970.58	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	3		\$222,426.10	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	44		\$15,092,894.62	
G - Executory Contracts and Unexpired Leases	Yes	2			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	Yes	1			\$0.00
J - Current Expenditures of Individual Debtor(s)	Yes	1			\$0.00
TOTAL		60	\$4,829,760.52	\$20,658,291.30	

AMENDED

Form 6 - Statistical Summary (12/07)

**United States Bankruptcy Court
Southern District of California**

In re SIMO HOLDINGS, INC., a California corporation

Debtor(s)

Case No. 11-02898
Chapter 11**STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)**

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	\$
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	\$222,426.10
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	\$
Student Loan Obligations (from Schedule F)	\$
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	\$
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	\$
TOTAL	\$

State the following:

Average Income (from Schedule I, Line 16)	\$
Average Expenses (from Schedule J, Line 18)	\$
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	\$

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		\$4,482,425.78
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column.	\$166,277.59	
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		\$35,357.62
4. Total from Schedule F		\$15,092,894.62
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		\$19,610,678.02

In re SIMO HOLDINGS, INC., a California corporation

Case No. 11-02898

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)				
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.				
13. Stock and interests in incorporated and unincorporated businesses. Itemize.				
14. Interests in partnerships or joint ventures. Itemize.				
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.				
16. Accounts receivable.				
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.				
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.		ADDED: Inter company balance owed by No Fear MX, Inc		3,657,230.52
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.				
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.				
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.				

Sub-Total > 3,657,230.52
(Total of this page)

Sheet 1 of 3 continuation sheets attached
to the Schedule of Personal Property

AMENDED

In re SIMO HOLDINGS, INC., a California corporation

Case No. 11-02898

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22. Patents, copyrights, and other intellectual property. Give particulars.				
23. Licenses, franchises, and other general intangibles. Give particulars.				
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.				
25. Automobiles, trucks, trailers, and other vehicles and accessories.				
	ADDED			25,595.00
	2010 Ford F150 - Raptor			
	14,000 mi			
	ADDED			34,635.00
	2010 Chevrolet Camaro			
	31,000 miles			
	ADDED			1,685.00
	2010 Interstate 6/10 Loadrunner Trailer			
	ADDED			28,107.00
	2008 Dodge Sprinter			
	50,000 miles			
	2008 Dodge Sprinter			28,107.00
	60,000 miles			
	ADDED			12,565.00
	2008 Chevrolet Van Express Cargo			
	122,000 miles			
	ADDED			23,726.00
	2007 Dodge Sprinter			
	58,000 miles			
	ADDED			8,988.00
	2006 Chevrolet G2500 Cargo Van			
	155,740 miles			
			Sub-Total >	163,408.00
			(Total of this page)	

Sheet 2 of 3 continuation sheets attached
to the Schedule of Personal Property**AMENDED**

In re SIMO HOLDINGS, INC., a California corporation

Case No. 11-02898

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED
 (Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		ADDED 2005 International 4300 Box Van Leased 220,000 miles		8,027.00
		ADDED 1998 Featherlite Trailer		1,095.00
		ADDED 2002 Isuzu Sign Truck 32,000 miles		Unknown
26. Boats, motors, and accessories.				
27. Aircraft and accessories.				
28. Office equipment, furnishings, and supplies.				
29. Machinery, fixtures, equipment, and supplies used in business.				
30. Inventory.				
31. Animals.				
32. Crops - growing or harvested. Give particulars.				
33. Farming equipment and implements.				
34. Farm supplies, chemicals, and feed.				
35. Other personal property of any kind not already listed. Itemize.				
				Sub-Total > 9,122.00
			(Total of this page)	Total > 3,829,760.52

Sheet 3 of 3 continuation sheets attached
to the Schedule of Personal Property

(Report also on Summary of Schedules)

AMENDED

In re SIMO HOLDINGS, INC., a California corporation

Case No. 11-02898

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS - AMENDED

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTO R H W J C	Husband, Wife, Joint, or Community	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No. xxxxxxxx5003			Purchase of Vehicle ADDED 2008 Dodge Sprinter 50,000 miles			
ally PO Box 380902 Minneapolis, MN 55438-0902			Value \$ 28,107.00		33,123.17	5,016.17
Account No. xxxxxxxx4789			Purchase of Vehicle ADDED 2008 Chevrolet Van Express Cargo 122,000 miles			
ally PO Box 380902 Minneapolis, MN 55438-0902			Value \$ 12,565.00		4,842.80	0.00
Account No. xxxx5154			Purchase of ADDED 2010 Ford F150 - Raptor 14,000 mi			
Ford Credit PO Box 6275 Dearborn, MI 48121			Value \$ 25,595.00		40,744.89	15,149.89
Account No. xxxxxx3364			ADDED Lease for Caterpillar C5000-LP Forklift and scissor lift			
Key Equipment Finance Inc 3075 Highland Pkwy, 7th Fl Downers Grove, IL 60515			Value \$ 0.00		0.00	0.00
0 continuation sheets attached			Subtotal (Total of this page)		78,710.86	20,166.06
			Total (Report on Summary of Schedules)		78,710.86	20,166.06

In re SIMO HOLDINGS, INC., a California corporation

Case No. 11-02898

Debtor

AMENDED
SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule E.

In re SIMO HOLDINGS, INC., a California corporation

Case No. 11-02898

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES - AMENDED

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code,
of Other Parties to Lease or Contract

Description of Contract or Lease and Nature of Debtor's Interest.
State whether lease is for nonresidential real property.
State contract number of any government contract.

Commercial Equipment Leases
PO Box 11826
Eugene, OR 97440

ADDED
Office Furniture Lease

GE Capital
PO Box 30803
Cedar Rapids, IA 52406

ADDED
Office Equipment for corporate offices

IKon Financial Services
Post Office Box 650073
Dallas, TX 75265

ADDED
Leases for Ricoh printers and CPP 650 Color System

Key Equipment Finance Inc
3075 Highland Pkwy, 7th Fl
Downers Grove, IL 60515

ADDED
Leases for Caterpillar C5000-LP Forklift and 2004
JLG S1932F2 Scissor Lift

Leaf Funding
2005 Market St, 15th Fl
Philadelphia, PA 19103

ADDED
Furniture for corporate offices

TCF Equipment Finance, Inc
11100 Wayzata Blvd, Ste 801
Hopkins, MN 55305

ADDED
Lease for Lex Jet Printer

AMENDED

0

continuation sheets attached to Schedule of Executory Contracts and Unexpired Leases

INSTRUCTIONS

A. Each amended page is to be in the same form as the original but is to contain ONLY THE INFORMATION TO BE CHANGED OR ADDED. Pages from the original document which are not affected by the change are not to be attached.

1. Before each entry, specify the purpose of the amendment by inserting:
 - a. "ADDED," if the information was missing from the previous document filed; or
 - b. "CORRECTED," if the information modifies previously listed information; or
 - c. "DELETED," if previously listed information is to be removed.
2. At the bottom of each page, insert the word "AMENDED."
3. Attach all pages to the cover page and, if a Chapter 7, 11, or 12 case, serve a copy on the United States Trustee, trustee (if any) and/or the members of a creditors' committee. If a Chapter 13 case, serve a copy on the trustee; DO NOT serve a copy on the United States Trustee.

B. Comply with Local Bankruptcy Rule 1009 when adding or correcting the names and/or addresses of creditors (diskette required when Amendment submitted on paper) or if altering the status or amount of a claim.

AMENDMENTS THAT FAIL TO FOLLOW THESE INSTRUCTIONS MAY BE REFUSED**** AMENDMENTS FILED AFTER THE CASE IS CLOSED ARE NOT ENTITLED TO A REFUND OF FEES ******CERTIFICATE OF SERVICE**

I, the undersigned whose address appears below, certify:

That I am, and at all times hereinafter mentioned was, more than 18 years of age;

That on April 1, 2011, I served a true copy of the within AMENDMENT by U.S. MAIL.

on the following persons [set forth name and address of each person served] and as checked below:

SEE ATTACHED SERVICE LIST

Chpt. 7 Trustee:

For Chpt. 7, 11, & 12 cases:

For EVEN numbered Chapter 13 cases:

UNITED STATES TRUSTEE
Department of Justice
402 West Broadway, Suite 600
San Diego, CA 92101

I certify under penalty of perjury that the foregoing is true and correct.

Executed on April 1, 2011

(Date)

/s/ Lauren Dionneau

Lauren Dionneau, Legal Secretary
SulmeyerKupetz
333 South Hope Street
35th Floor
Los Angeles, CA 90071-1406

Address

**In re
NO FEAR RETAIL STORES, INC.
Case No. 11-02896-11**

**Jointly Administered with Case Nos.
NO FEAR MX, INC. 11-02897-MM11
SIMO HOLDINGS, INC. 11-02898-MM11**

SERVICE LIST

Via U.S. Mail and Email:

OFFICE OF THE UNITED STATES TRUSTEE

Attn: Haeji Hong
402 W. Broadway, Suite 600
San Diego, CA 92101-8511
Haeji.Hong@usdoj.gov

Via Email:

**OFFICIAL COMMITTEE OF UNSECURED CREDITORS —
NO FEAR RETAIL STORES, INC.**

La Jolla Group
Attn: Bill Bussiere,
14350 Myford Road
Irvine, CA 92606
bill.bussiere@lajollagroup.com

Reno Retail Company, LLC
Attn: Jeffrey M. Pomeroy
2222 Arlington Avenue
Birmingham, AL 35205
jpomeroy@bayerproperties.com

SRH Productions Inc.
Attn: Ryan White
2826 La Mirada Dr., Suite B
Vista, CA 92081
Ryan@srh.com

**COUNSEL FOR OFFICIAL COMMITTEE OF UNSECURED CREDITORS —
NO FEAR RETAIL STORES, INC.**

Jeffrey W. Dulberg
Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Blvd., Suite 1100
Los Angeles, CA 90067

jdulberg@pszjlaw.com

**COUNSEL FOR OFFICIAL COMMITTEE OF UNSECURED CREDITORS —
NO FEAR RETAIL STORES, INC.**

Jeffrey N. Pomerantz
Pachulsky, Stang, Ziehl and Young P.C.
10100 Santa Monica Blvd., Suite 1100
Los Angeles, CA 90067
jpomerantz@pszjlaw.com

LDIONNEAU\712668.1